

**Amendments to the Specification:**

Please replace the beginning on page 2, line 16 with the paragraph below:

One disadvantage of such spreadsheets is that they require a user to go through several time consuming steps before the cell manipulation is actually carried out. In addition, prior art systems usually require a user to be familiar with a variety of spreadsheet functions in order to effectively use the software. For example, most spreadsheets require both a tap on the target cell and the entry of an amount. To perform a process such as tap counting, a user must tap on the target cell, then ~~enter~~re-enter a new value for that cell, which may require a mental calculation of the new value. This process is especially cumbersome when working on a handheld computer.